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NASA Procedural Requirements

COMPLIANCE IS MANDATORY

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(NASA Only)

Subject: Budget Execution

Responsible Office: Office of the Chief Financial Officer

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Appendix C. Description of Authority and Applicable Documents

C.1. Authority

a. **2 U.S.C. §§ 681-688**, The Congressional Budget and Impoundment Control Act of 1974, Title X, Public Law 93-344. These sections define the terms relevant to and the requirements for Congressional consideration of proposed rescissions, reservations, and deferrals of budget authority and the Comptroller General's role in relation to those actions.

b. **10 U.S.C. § 2306b**, Multiyear Contracts: Acquisition of Property. This section provides the authority to enter multiyear contracts for the purchase of property (other than land) and the requirements and limitations for doing so.

c. **10 U.S.C. § 2306c**, Multiyear Contracts: Acquisition of Services. This section provides the authority to enter multiyear contracts of not more than five years for five specified types of services and the requirements and limitations for doing so.

d. **15 U.S.C. § 5807**, NASA Authorization Act, Fiscal Year 1993, Sec. 508, Commercial Space Competitiveness: Use of Government Facilities. This section provides the authority for NASA to allow non-federal entities to use its space-related facilities on a reimbursable basis within the specified limitations.

e. **31 U.S.C § 1102**, The Budget and Fiscal, Budget, and Program Information: Fiscal Year. This section establishes that the fiscal year of the Federal government begins October 1 of each year and ends on September 30 of the following year.

- f. **31 U.S.C § 1112**, The Budget and Fiscal, Budget, and Program Information: Fiscal, Budget, and Program Information. This section provides the requirements for standardization in the Federal government with regard to the subject areas covered in the title.
- g. **31 U.S.C. Chapters 13 and 15**, The Budget Process: Appropriations and Appropriation Accounting (including Antideficiency Act requirements). These chapters provide requirements and limitations concerning the use of funds provided in appropriations and the subsequent closure of the appropriation accounts.
- h. **42 U.S.C. § 2459i**, Consolidated Appropriations Resolution, 2003, Public Law 108-7. This section established the NASA Working Capital Fund (WCF) and how it may be used.
- i. **49 U.S.C. Chapter 701**, Commercial Space Launch Activities. This chapter encourages and promotes commercial space launches by the private sector and promotes public-private partnerships involving the U.S. Government, State governments, and the private sector to build, expand, modernize, or operate a space launch infrastructure. It also requires the Secretary of Transportation to facilitate and encourage the acquisition by the private sector and State governments of launch or reentry property of the United States Government that is excess or otherwise is not needed for public use; and launch services and reentry services, including utilities, of the Government otherwise not needed for public use and provides the general requirements and considerations for doing so.
- j. **Chief Financial Officers Act of 1990**, Public Law 101-576. This law established a Chief Financial Officer in each executive department and in each major executive agency in the Federal Government and described the primary responsibilities of that position, which include overseeing all financial management activities relating to the programs and operations of the Agency.
- k. **Department of Housing and Urban Development-Independent Agencies Appropriations Act, 1989**, Public Law 100-404, Title II. This law established and provided for funds and the investment of those funds for the Science, Space, and Technology Education Trust Fund for the purpose of making grants for programs directed at improving science, space, and technology education in the United States.
- l. **Federal Managers Financial Integrity Act (FMFIA) of 1982**, Public Law 97-255. This law amends the Accounting and Auditing Act of 1950 to require Federal agencies to establish internal accounting and administrative controls to prevent waste or misuse of agency funds or property and assure the accountability of assets.
- m. **Government Performance and Results Act (GPRA) of 1993**, Public Law 103-62. This law amended 31 U.S.C. to include additional Agency responsibilities for strategic plans, annual performance plans, and annual performance reports. The resources required to meet the performance goals must also be reported.
- n. **NASA Authorization Act of 1992**, Public Law 102-195, Sec. 20. This law established the NASA Endeavor Teacher Fellowship Trust Fund and its investment criteria and provided that income accruing from the Trust Fund principal be used to create the NASA Endeavor Teacher Fellowship Program, to the extent provided in advance in appropriation Acts, to award fellowships to U.S. national who are undergraduate students pursuing teaching degrees in elementary education or in secondary education

in mathematics, science, or technology disciplines.

o. **The National Aeronautics and Space Act of 1958**, Public Law 85-568, 72 Stat. 426, as amended (Title 42, U.S.C., Chapter 26). This law, referred to as The Space Act, established NASA as a Federal agency, outlining the objectives of United States aeronautical and space activities and authorizing NASA to enter into activities which require financial support functions subject to ADA requirements, such as contracting, hiring employees, constructing facilities, and accepting gifts and donations.

p. **OMB Circular No. A-11**, Preparation, Submission, and Execution of the Budget, Part IV, "Instructions on Budget Execution", which provides guidance on budget execution and outlines specific requirements for the Agency's fund control procedures.

q. **OMB Circular No. A-123**, Management Responsibility for Internal Controls, which provide guidance for Agency management of internal controls, including internal controls over financial reporting.

r. **NASA Policy Directive (NPD) 9010**, "Financial Management." This NPD establishes that the Agency CFO directs, manages, and provides policy guidance and oversight of Agency financial management personnel, activities, and operations.

C.2. Applicable Documents

a. **NPR 5100.4**, "Federal Acquisition Regulation Supplement (NASA/FAR Supplement) [48 CFR 1800-1899]." This NPR requires that there be a certification of fund availability before an obligation for acquisition is incurred.

b. **NPR 9050.3**, "The Antideficiency Act." This NPR provides Agency guidance on recognizing, preventing, investigating and reporting potential and substantiated ADA violations or violations of other administrative subdivisions of funds made by the Agency.

c. **NPR 9090.1**, "Reimbursable Agreements." This NPR provides financial policy and requirements for reimbursable agreements.

d. **NPR 9095.1**, "Working Capital Fund Policy Requirements." This NPR provides financial policy and requirements for the Working Capital Fund.

e. **NPR 9290.1**, "Special Accounts." This NPR provides financial policy and requirements in the handling of special accounts and trust funds.

f. **NPR 9680.1**, "Grants Financial Management." This NPR provides financial policy and requirements related grants.

g. **NPR 9700.1**, "Travel." This NPR provides financial policy and requirements related to travel.

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